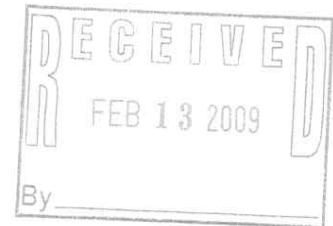




*Oakland's Shelter for Battered Women and their Children*

February 5, 2009

Attention: Audits Unit  
OES  
3650 Shriever Avenue  
Mather, CA 95655



**RE: Grant Award #DV07-181210  
FY 2007/08 Audit**

Dear Representative:

Please find enclosed two copies of the above referenced document. I call me reached on (510) 986-8600, ex. 313 if you have any further questions and/or concerns.

Sincerely,

Donalyn Dunn  
Operations Director

/drd  
Enclosure

DATE RECEIVED:



AUDIT REVIEW #(s) 04470

Assigned To: Le Claire

Date Reviewed: 2/17/09

Reviewer's Initials: mf

Date Review(s) Completed: 2/17/09

**ROBERT L. HICKS**  
Certified Public Accountant

38857 Altura Street  
Fremont, California 94536  
(510) 794-4765

**Independent Auditor's Report on Financial Statements**

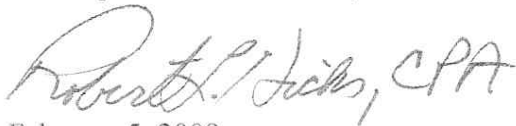
Board of Directors  
A Safe Place  
Oakland, CA

I have audited the accompanying statement of financial position of A Safe Place (ASP) as of June 30, 2008 and the related statement of activity and cash flows for the year then ended. These financial statements are the responsibility of ASP's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted government auditing standards, the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the requirements of OMB Circular A-133.. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ASP as of June 30, 2008 and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated February 5, 2009 on my consideration of ASP's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



February 5, 2009

A Safe Place  
Statement of Financial Position  
As of June 30, 2008

	Operating Funds	Property Fund	Total
<u>Assets</u>			
Current:			
Cash in bank and on hand	\$379,797		\$379,797
Grants receivable	157,192		157,192
Other receivables			
Prepaid expenses	2,536		2,536
Total current assets	<u>539,525</u>		<u>539,525</u>
Fixed assets:			
Land		420,000	420,000
Buildings		852,381	852,381
Furniture and fixtures		47,847	47,847
Subtotal		1,320,228	1,320,228
Accumulated depreciation		-368,391	-368,391
Net fixed assets		<u>951,837</u>	<u>951,837</u>
Total assets	<u>539,525</u>	<u>951,837</u>	<u>1,491,362</u>
<u>Liabilities and Net Assets:</u>			
Current liabilities:			
Accounts payable	29,877		29,877
Grant advances	38,602		38,602
Other liabilities			
Total current liabilities	<u>68,479</u>		<u>68,479</u>
Net Assets:			
Unrestricted	471,046		471,046
Temporarily restricted		951,837	951,837
Permanently restricted			
Total Liabilities and Net assets	<u>\$539,525</u>	<u>\$951,837</u>	<u>\$1,491,362</u>

See accompanying footnotes to financial statements

A Safe Place  
Statement of Activities  
For the Year Ended June 30, 2008

Unrestricted  
Fund

Support and Revenue:

Support:	
Grants income	\$550,622
Donations-workplace campaigns	32,297
United Way-donor option	5,224
Contributions-individuals	167,068
Contributions-foundations and corporations	110,266
Contributions-churches and other organizations	16,770
Fundraising	3,841
Total support	<u>886,088</u>

Revenue:

Investment/interest income	8,703
Matching gifts	1,890
Newsletter	1,100
Training	1,500
Other income	60,656
Total revenue	<u>73,849</u>
Total support and revenue	<u>959,937</u>

Expenses:

Salaries and wages	420,749
Employee benefits	216,975
Advertising	285
Accounting and auditing	3,500
Janitorial	4,250
Insurance	18,326
Rent:	
Motel	35,512
Other	1,168
Utilities	16,373
Telephone	14,635
Client travel	3,574
Staff development	1,302
Staff travel/meals	5,687
Equipment rentals	1,462
Supplies	10,341
Postage	1,607
Food-shelter	4,995
Maintenance and repairs	80,805
Payroll services	3,485
Security	5,337
Meetings	1,496
Printing	6,681
Dues and subscriptions	695
Moving and storage	1,403
Depreciation	43,402
Professional services	59,257
Equipment purchases	539
Miscellaneous	7,710
Total operating expenses	<u>971,551</u>
Change in net assets	-11,614
Net assets, beginning of year as restated	1,434,497
Net assets, end of year	<u>\$1,422,883</u>

See accompanying footnotes to financial statements

# A Safe Place

## Statement of Cash Flows

For The Year Ended June 30, 2008

### Cash Flows From Operating Activities:

Change in net assets	-\$11,614
----------------------	-----------

Adjustments to reconcile increase(decrease) in net assets  
to net cash provided by operating activities:

Depreciation	43,402
(Increase)decrease in accounts receivable	48,705
(increase)decrease in prepaid expenses and deposits	
Increase (decrease) in accounts payable	12,853
Increase (decrease) in advances from grantors	4,054
Other adjustments	-429
Total adjustments	<u>108,585</u>

<b>Net cash provided(used) by operations</b>	<u>96,971</u>
--	---------------

### Cash Flows From Financing Activities:

Fixed asset purchases	-2,839
-----------------------	--------

Net cash provided(used) by financing activities	<u>-2,839</u>
---	---------------

<b>Net change in cash</b>	<u>94,132</u>
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Cash, 7/1/2007	285,665
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Cash, 6/30/2008	<b><u>\$379,797</u></b>
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See accompanying notes to financial statements

A Safe Place  
Notes To Financial Statements  
For The Year Ended June 30, 2008

NOTE 1- GENERAL

A Safe Place (ASP) was incorporated in 1978 in the state of California as a publicly supported non-profit agency. It operates a shelter for battered women and provides other temporary shelter. The agency also provides counseling, childcare and public education.

NOTE 2- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Revenue and Expense Recognition

ASP recognizes revenue when the right to receive it becomes enforceable and the amount is measurable.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

(b) Income Taxes

ASP is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3)) and corresponding California law.

(c) Property and Equipment

Property, furniture and equipment which are not purchased with grant funds are recorded at historical cost. Donated fixed assets are valued at their fair market value on the date donated. Depreciation is provided over the estimated useful lives of the assets using the straight-line method. Fixed assets purchased with grant funds are reflected as expenses in the financial statements.

(d)- Recording of Accounting Transactions and Financial Reporting

ASP adopted the accounting treatment prescribed by the Statement on Financial Accounting Standards(SFAS) No. 116, Accounting for Contributions Received and Organizations.

In accordance with SFAS No. 116, contributions received are recorded as unrestricted support depending on the existence and/or nature of any donor restrictions.

SFAS No. 117 establishes standards for general purpose external financial statements and requires that all not-for-profit organizations provide a statement of financial position, a statement of activities, and a statement of cash flows. It requires reporting amounts for the organization's total assets, liabilities and net assets in a statement of financial position; reporting the change in an organization's net assets in a statement of activities; and reporting the change in an organization's cash and cash equivalents in a statement of cash flows.

(e) Operating Fund-consists of unrestricted resources and represents the portion of funds that are available to support operations.

(f) Temporarily restricted funds consist of land and buildings purchased with grant funds.

NOTE 4. Grants Receivable

Contract receivable represent amounts due to ASP for services rendered on various grant agreements and consisted of the following at June 30, 2008:

Contract/Program	Amount
CalWorks	\$17,636
City of Oakland	600
MCH	55,332
EHAP	0
OES	76,146
County of Alameda	6,478
Verizon	1,000
Total	\$157,192

NOTE 5. Purchase of Off-Site Property

During fiscal year 2007, ASP purchased the property at 2860-62-64 Telegraph Avenue, Oakland, CA for \$775,000, with the proceeds of \$900,000 received from the Oakland Army Base Workforce Development Collaborative. The proceeds were provided to facilitate ASP's purchase of property off the Oakland Army Base site. The Memorandum of Agreement specifies that all funds provided must only be used for activities designed to meet the needs of homeless persons and families.

**Robert L. Hicks**  
**Certified Public Accountant**

38857 Altura Street  
Fremont, California 94536  
(510) 794-4765

**Independent Auditor's Report on Supplementary Information**

Board of Directors  
A Safe Place  
Oakland, CA

I have audited the financial statements of A Safe Place (the Agency)) for the year ended June 30, 2008, and have issued my report thereon dated February 5, 2009. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the basic financial statements of the Agency taken as a whole. The supplementary financial information identified on pages 8-15 is presented for purposes of additional analysis and is not a required part of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole..



February 5, 2009

A Safe Place  
Statement of Support, Revenue and Expenses  
For the Year Ended June 30, 2008

	Avon	Kaiser Founder Way	United	CalWorks	Alameda County	Mary Kay	EHAP Rehab	Children's Supp	BABUF	SF Foundation	Lowell	EB Comm. Foundation	MCH	OES-07/08	Outreach	Oakland Public Schools	Oakland Radial	Other Foundation	Unrestricted Fund	Total
<b>Support and Revenue:</b>																				
Grants income	\$10,000	\$5,560	5054	\$29,000	\$25,000	\$20,000	\$68,354	\$10,000	\$7,076	\$19,517	\$4,000	\$3,000	\$221,329	\$200,070	\$669	\$6,000		\$20,500	228,807	\$550,622
Contributions/foundations																			3941	333,514
Fundraising																			1,500	1,500
Training																			8,703	8,703
Interest income/dividends																			61,157	61,157
Other income																			304,008	959,937
<b>Total support and Revenue</b>	<b>0</b>	<b>5,560</b>	<b>5,054</b>	<b>29,000</b>	<b>25,000</b>	<b>20,000</b>	<b>68,354</b>	<b>10,000</b>	<b>7,076</b>	<b>19,517</b>	<b>4,000</b>	<b>3,000</b>	<b>221,329</b>	<b>200,070</b>	<b>869</b>	<b>6,000</b>	<b>600</b>	<b>20,500</b>	<b>304,008</b>	<b>959,937</b>
<b>Expenses:</b>																				
Salaries and wages	8162		3,646	21,502	13,271	17,667		3,833	3,468	16,670	3,088		128,811	116,829			10,844		72,959	420,750
Employee benefits	1838		1,408	5,098	6,413	2,333		545	2,446	1,624	894		34,372	16,732			5,656		137,616	216,975
Advertising							1,767						1,000	1,000					285	285
Accounting and auditing																			1,739	5,506
Payroll service					257														3,228	3,485
Janitorial					353														3,897	4,250
Insurance								852	312				1,500	11,992			1,000		2,670	18,326
Rent:													16,397	17,155					1,960	35,512
Motel																			1,168	1,168
Other																				
Utilities													7,896	8,477					16,373	16,373
Telephones/answering service													5,737	6,985					113	14,635
Client travel													2,756	817					196	1,301
Staff development													505	600					1,187	5,687
Staff travel/meals													3,732	788					598	1,463
Equipment rentals													623						2,070	10,341
Supplies				600									4,909	2,388					1,334	1,606
Postage													56	131					3,462	4,995
Food-shelter							52												10,396	80,805
Maintenance and repairs					2,151		64,903					1,533		70				3,000	150	5,337
Security					555		1,632					1,467							1,485	1,485
Meetings																			4,489	6,681
Printing													911				600		672	1,403
Moving and storage																			43,402	43,402
Depreciation																			695	695
Dues, fees & subscriptions																			2,712	2,712
Taxes and licenses																			13,616	59,257
Professional services								4,770		1,208			11,156	16,126	100	6,000			539	539
Equipment purchases		5,560																		0
Building purchase																			2,993	2,993
Miscellaneous																			315,621	971,550
<b>Total operating expenses</b>	<b>10,000</b>	<b>5,560</b>	<b>5,054</b>	<b>29,000</b>	<b>25,000</b>	<b>20,000</b>	<b>68,354</b>	<b>10,000</b>	<b>7,076</b>	<b>19,517</b>	<b>4,000</b>	<b>3,000</b>	<b>221,329</b>	<b>200,070</b>	<b>869</b>	<b>6,000</b>	<b>600</b>	<b>20,500</b>	<b>315,621</b>	<b>971,550</b>
<b>Excess (Support and Revenue) Exp</b>	<b>-\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$11,613</b>	<b>-\$11,613</b>

See accompanying footnotes to financial statements

A SAFE PLACE  
Schedule of Expenditure of Federal Awards and State Financial Awards  
Year Ended June 30, 2008

Federal Grantor/Pass Through Grantor/ Program Title	Contract Period	CFDA Number	Federal Expenditures
U.S. Department of Justice Passed through State of California Office of Criminal Justice Planning-Domestic Violence Assistance Program (VOCA): DV07181210 Violence Against Women (VAWA): DV07181210 Total- US Department of Justice	7/1/07-6/30/08 7/1/07-6/30/08	16.575 93.588	\$107,684 5,195 <u>112,879</u>
U.S. Department of Health and Human Services Passed through State of California OCJP-FVPSA: DV07181210	7/1/07-6/30/08	93.671	<u>55,073</u>
Passed through Alameda County Temporary Assistance For Needy Families-CalWorks-#C93-0999 Total-US Department of Health and Human Services	7/1/07-6/30/08	N/A	<u>29,000</u>
Passed through State of California Office of Criminal Justice Planning-Domestic Violence Assistance Program: DV07181210 TOTAL EXPENDITURE OF FEDERAL AWARDS	7/1/07-6/30/08	N/A	32,118 <u>\$229,070</u>
State of California Awards Department of Health Services-Domestic Violence Program-#05-45009 TOTAL EXPENDITURE OF STATE AWARDS	7/1/07-6/30/08		221,329 <u>\$221,329</u>

OES Match:	Personnel	Operating	Total
FVPSA	\$9,371	\$4,398	\$13,769
VOCA	20,885	6,036	26,921
State DV	0	3,212	3,212
Total	<u>\$30,256</u>	<u>\$13,646</u>	<u>\$43,902</u>

See accompanying notes to financial statements

**ROBERT L. HICKS**  
Certified Public Accountant  
38857 Altura Street  
Fremont, California 94536  
(510) 794-4765

***Report on Internal Control over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed in  
Accordance With Government Auditing Standards***

Board of Directors  
A Safe Place  
Oakland, CA

I have audited the financial statements of A Safe Place (ASP) for the year ended June 30, 2008 and issued my report thereon dated February 5, 2009. I conducted my audit in accordance with generally accepted auditing standards and "Government Auditing Standards" issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

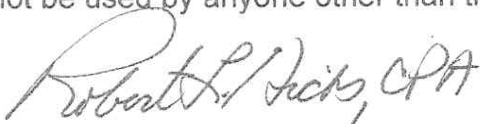
In planning and performing my audit, I considered ASP's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of ASP's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of ASP's internal control over financial reporting. A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects ASP's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of ASP's financial statements that is more than inconsequential will not be prevented or detected by ASP's internal control. A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by ASP's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether ASP's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the board of directors, management, others within ASP and funding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in dark ink, reading "Robert L. Hicks, CPA". The signature is written in a cursive style with a large, looped initial "R".

February 5, 2009

**ROBERT L. HICKS**  
Certified Public Accountant  
38857 Altura Street  
Fremont, California 94536  
(510) 794-4765

**Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133**

Board of Directors  
A Safe Place  
Oakland, CA

**Compliance**

I have audited the compliance of A Safe Place (the Agency) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2008. The Agency's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Agency's management. My responsibility is to express an opinion of the Agency's compliance based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-profit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My opinion does not provide a legal determination of the Agency's compliance with those requirements. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Agency is the responsibility of the Agency's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement,

I performed tests of the Agency's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

In my opinion, the Agency complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008. The results of my auditing procedures disclosed no instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133.

### **Internal Control Over Compliance**

The management of the Agency is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the Agency's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to major federal programs being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operations that I consider to be material weaknesses.

This report is intended for the information of the board of directors, management, and funding agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in dark ink, reading "Robert L. Hicks, CPA". The signature is fluid and cursive, with the initials "R.L.H." being prominent.

February 5, 2009

A SAFE PLACE  
SUMMARY OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2008

Section I-Summary of Auditor's Results

---

Financial Statements:

Type of auditor's report issued:		Unqualified
Internal control over financial reporting:		
Material weakness(es) identified?	----yes	-x----no
Reportable condition(s) identified that Are not considered to be material Weaknesses?	----yes	-x none reported
Noncompliance material to financial Statements noted?	----yes	-x----no

Federal Awards

---

Internal control over major programs:		
Material weakness(es) identified?	----yes	-x----no
Reportable condition(s) identified that are not considered to be material weaknesses?	-----yes	x none reported

Type of auditor's report issued on compliance for major Programs:		Unqualified
--	--	-------------

Any audit findings disclosed that are required to be Reported in accordance with section 510(a) Of OMB Circular A-133?	----yes	--x---no
--	---------	----------

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster	
16.575	US Dept of Justice-OCJP-VOCA	\$107,684
93.588	US Dept. of Justice-OCJP-VAWA	5,195

---

Dollar threshold used to distinguish between type A and type B programs:		\$500,000
---	--	-----------

Auditee qualified as a low-risk auditee?	--x---yes	----no
Questioned costs reported?	-----yes	--x---no

Section II-FINANCIAL STATEMENT FINDINGS:

No matters were reported.

Section III-FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

No matters were reported.